

MULTIMEDIA



UNIVERSITY

STUDENT ID NO

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# MULTIMEDIA UNIVERSITY

## FINAL EXAMINATION

TRIMESTER 1, 2018/2019

### BAC2614 – ACCOUNTING INFORMATION SYSTEMS 1

( All sections / Groups )

17<sup>TH</sup> OCTOBER 2018

9.00 a.m. - 12.00 p.m.

(3 Hours)

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#### INSTRUCTIONS TO STUDENTS

1. This Question paper consists of 9 pages with 2 Questions only, excluding the cover page.
2. Answer **ALL** questions.
3. All answers must be saved in the THUMB DRIVE provided.
4. Fill in all the required information on the envelope provided. Insert the given thumb drive inside. Seal and sign the envelope.

**QUESTION 1 (50 MARKS)**

CAC Resort @ Serendah (CRS) is a well-known eco-resort and spa surrounded by panoramic hilly views, located at Lot 11, Kampung Serendah, Selangor. CRS is renowned having a reputation for being a warm and well-sheltered place, with sub-tropical trees and waterfalls. The owner, Mr Hizami, acknowledged the increasing pace in the number of patrons visiting his resort, and thought of improving his bookkeeping activities. You, as an account manager, was asked by Mr Hizami to computerize all the accounts and transactions, on a given date of 1<sup>st</sup> September 2018, with the following information:

**i) Debtor and Creditor Aging Analysis (in RM)**

| Company              | Balance as at 31.08.2018 | Current Month | 1 Month | 2 Months | 3 Months | 4 Months and Above |
|----------------------|--------------------------|---------------|---------|----------|----------|--------------------|
| Hilda & Friends      | 800                      | 800           | -       | -        | -        | -                  |
| Ikram Maju Sdn. Bhd. | 1,200                    | 800           | 200     | 200      | -        | -                  |
| Lim & Rakan-rakan    | 1,300                    | 1,000         | -       | 300      | -        | -                  |
| Mathana Resources    | 1,000                    | -             | -       | 500      | 500      | -                  |
| Amirah & Co.         | 1,000                    | 400           | 300     | 300      | -        | -                  |

**ii) Transactions for the month:**

| Date       | Details                                                                                                       |
|------------|---------------------------------------------------------------------------------------------------------------|
| 01/09/2018 | Received full payment from Hilda & Friends by cheque (MBB 111222).                                            |
| 03/09/2018 | Purchased 2 sets of air-conditioner from Bosku Electric by cheque RM2,000 (PBC000001).                        |
| 05/09/2018 | Replenished RM500 from the bank account into petty cash.                                                      |
| 07/09/2018 | Mr. Hizami brought in his personal laptop worth RM1,200 and desktop worth RM700 to be used in the resort.     |
| 11/09/2018 | Additional cash of RM4,000 injected by Mr Hizami for the resort                                               |
| 14/09/2018 | Paid RM2,000 by cheque (PBC 000111) to Sayang Publication for 6 months' premium advertisement in Majalah Eco. |
| 15/09/2018 | Received an invoice (RM500, INV 20011) Amirah & Co. for the laundry services.                                 |
| 17/09/2018 | Received a sewerage bill amounting RM120 from Indah Water Konsortium.                                         |
| 21/09/2018 | Paid telephone bill by cash to TM RM120.                                                                      |

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## iii) Other transactions for the month

a)

|                                                                                                                                                                                                                                                                        |                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <p style="text-align: center;"><b>CAC Resort @<br/>Serendah<br/>Lot 11<br/>Kampung Serendah<br/>Serendah<br/>48200 Selangor</b></p> <p style="text-align: right;">Date: 26/09/2018</p> <p style="text-align: center;"><b>Payment Voucher</b></p> <p>Pay to: Ritzza</p> |                        |
| <b>DESCRIPTION</b>                                                                                                                                                                                                                                                     | <b>AMOUNT<br/>(RM)</b> |
| Salaries for September                                                                                                                                                                                                                                                 | 2,200                  |
| Total                                                                                                                                                                                                                                                                  | 2,200                  |
| Approved<br>by:<br><i>Hizami</i>                                                                                                                                                                                                                                       |                        |

b)

|                                                                                                                                                                                                                                                                       |                        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| <p style="text-align: center;"><b>CAC Resort @<br/>Serendah<br/>Lot 11<br/>Kampung Serendah<br/>Serendah<br/>48200 Selangor</b></p> <p style="text-align: right;">Date: 27/09/2018</p> <p style="text-align: center;"><b>Payment Voucher</b></p> <p>Pay to: Jadid</p> |                        |
| <b>DESCRIPTION</b>                                                                                                                                                                                                                                                    | <b>AMOUNT<br/>(RM)</b> |
| Touch and Go                                                                                                                                                                                                                                                          | 80                     |
| Total                                                                                                                                                                                                                                                                 | 80                     |
| Approved<br>by:<br><i>Hizami</i>                                                                                                                                                                                                                                      |                        |

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c)

|                                                          |
|----------------------------------------------------------|
| <b>Memo</b>                                              |
| Date: 22/09/2018                                         |
| Dear Ruby,                                               |
| I took one portable fan worth RM100 for my personal use. |
| Regards<br><i>Hizami</i>                                 |

d)

|                                                                                       |
|---------------------------------------------------------------------------------------|
| <b>Memo</b>                                                                           |
| Date: 23/09/2018                                                                      |
| Dear Ruby,                                                                            |
| Please update our premium insurance that we purchased for 6 months on a monthly basis |
| Regards<br><i>Hizami</i>                                                              |

e)

| <b>Invoice</b>                                             |               |                        | INV56787                  |
|------------------------------------------------------------|---------------|------------------------|---------------------------|
| Akei Concept                                               |               |                        |                           |
| 14 Jalan Wisma Dato Eizec                                  |               |                        |                           |
| 43650 Bangi, Selangor                                      |               |                        |                           |
|                                                            |               |                        | Date: 25/09/2018          |
| To:                                                        |               |                        |                           |
| CAC Resort @ Serendah                                      |               |                        |                           |
| Lot 11, Kampung Serendah                                   |               |                        |                           |
| Serendah, 48200 Selangor                                   |               |                        |                           |
| Quantity                                                   | Details       | Price per unit<br>(RM) | Total<br>(RM)             |
| 2                                                          | Double Decker | 800                    | 1,600                     |
|                                                            |               | Trade disc 10%         | 160                       |
|                                                            |               | <b>Total</b>           | <b>1,440</b>              |
| Ringgit Malaysia: One thousand four hundred and forty only |               |                        |                           |
|                                                            |               |                        | <i>Han Wei</i><br>Manager |

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f)

|                                                                                                                                          |         |                        |                           |
|------------------------------------------------------------------------------------------------------------------------------------------|---------|------------------------|---------------------------|
| CN21101                                                                                                                                  |         |                        |                           |
| <b>Credit Note</b><br>Akei Concept<br>14 Jalan Wisma Dato Eizec<br>43650 Bangi, Selangor<br>Date: 30/09/2018                             |         |                        |                           |
| To:<br>CAC Resort @ Serendah<br>Lot 11, Kampung Serendah<br>Serendah, 48200 Selangor<br>Your account is going to be credited as follows: |         |                        |                           |
| Quantity                                                                                                                                 | Details | Price per unit<br>(RM) | Total<br>(RM)             |
| 1                                                                                                                                        | Broken  | 800                    | 800                       |
|                                                                                                                                          |         | Trade disc 10%         | 80                        |
|                                                                                                                                          |         | <b>Total</b>           | <b>720</b>                |
| Ringgit Malaysia: Seven hundred and twenty only                                                                                          |         |                        |                           |
|                                                                                                                                          |         |                        | <i>Han Wei</i><br>Manager |

iv) **Account Extracts:**

Premise RM120,000; Cash RM9,600; PBC Bank RM10,000; Motor Vehicle RM20,000; Accumulated Depreciation – Motor Vehicle RM1,080; Furniture & Fittings RM16,000; Accumulated Depreciation – Furniture & Fittings RM360; Prepaid Insurance RM3,375; Office Supplies RM450; Trade Receivables (Hilda & Friends) RM800; Trade Payables (Various Creditors) RM4,500; Salaries Payable RM375; Unearned Rent Revenue RM800; Mortgage Payable RM61,200; Capital RM91,000; Retained Earnings RM9,000; Advertising Expense RM5,000; Revenue RM80,800; Salaries Expense RM45,175; Utilities Expense RM9,200; Repair Expense RM3,600; Miscellaneous Expense RM1,125; Office Supplies Expense RM2,150; Mortgage Interest Expense RM1,200; Depreciation Expense RM1,440.

v) **Additional Information**

- a. Depreciation of Fixed Asset is at 15% on cost using double declining method.
- b. Fiscal year is from March to February.
- c. Office supplies on hand as at 30<sup>th</sup> September 2018 is RM150.

**REQUIRED:****Using UBS Accounting or Autocount Accounting:**

- a) Create a chart of accounts for CAC Resort @ Serendah and key in the opening balances as at 1<sup>st</sup> September 2018.
- b) Key in the sales, purchases, receipts and payment transactions for the month of September 2018.
- c) Key in the adjustments required for 30<sup>th</sup> September 2018.
- d) Backup the data file into your thumb drive.

**(Total: 50 Marks)**

**Please backup your data frequently**

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**QUESTION 2 (50 MARKS)**

Ms. DIY is a local hardware shop that sells more than just hardware. It offers more than 1,000 products ranging from household items to car accessories and toys. Ms. DIY committed in providing quality products sourced directly from reputable global manufacturers so that customers can enjoy lower prices. The company details are as follows:

Company Name: Ms. DIY

Address : No.7, Jalan 7/77, Bandar Baru Bangi, 43650 Bangi, Selangor.

Tel : 03-89112214

Fax : 03-89112215

The financial year of the company is from January to December.

**a) Household items**

| Item Code | Description          | Minimum & Reorder Stock Level | Opening Balance at 1/1/2018 | Unit Cost (RM) | Unit Selling Price (RM) |
|-----------|----------------------|-------------------------------|-----------------------------|----------------|-------------------------|
| CDS-1     | Codelle Dinner Set   | 15                            | 22                          | 9.00           | 15.00                   |
| CTS-1     | Codelle Tea Set      | 15                            | 17                          | 14.00          | 20.00                   |
| AKT-1     | Agopal Kitchen Towel | 15                            | 30                          | 1.40           | 2.00                    |
| ABT-500   | Agopal Bath Towel    | 15                            | 9                           | 9.00           | 15.00                   |
| MCM-500   | Marc Coffee Mug      | 15                            | 11                          | 9.00           | 15.00                   |

**b) Gardening**

| Item Code | Description                | Minimum & Reorder Stock Level | Opening Balance at 1/1/2018 | Unit Cost (RM) | Unit Selling Price (RM) |
|-----------|----------------------------|-------------------------------|-----------------------------|----------------|-------------------------|
| MFP-001   | Ms. DIY Metal Fruit Picker | 3                             | 10                          | 5.90           | 9.90                    |
| DGS-001   | Ms. DIY Garden Spray       | 3                             | 2                           | 19.90          | 29.90                   |
| CCK-001   | Ms. DIY Bamboo Fence       | 3                             | 2                           | 9.90           | 19.90                   |
| OGT-001   | Orio Garden Trowel         | 3                             | 2                           | 1.00           | 3.00                    |

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## c) Car Accessories

| Item Code | Description                | Minimum<br>&<br>Reorder<br>Stock<br>Level | Opening<br>Balance at<br>1/1/2018 | Unit<br>Cost<br>(RM) | Unit Selling<br>Price<br>(RM) |
|-----------|----------------------------|-------------------------------------------|-----------------------------------|----------------------|-------------------------------|
| DGC-001A  | Ms. DIY<br>Gearstick Cover | 5                                         | 13                                | 2.50                 | 4.40                          |
| DCS-001B  | Ms. DIY Car Sun<br>Shade   | 5                                         | 4                                 | 2.20                 | 4.00                          |
| DCS-001A  | Ms. DIY Car<br>Shampoo     | 5                                         | 12                                | 4.50                 | 6.50                          |
| DVC-001   | Delivery Charge            | -                                         | -                                 | -                    | -                             |

The following were the transactions that had taken place:

- On 3<sup>rd</sup> January, sent purchase order to Arissa Supplies for the following:
  - 15 sets of Marc Coffee Mug @ RM9.00 per set.
  - 15 pieces of Agopal Bath Towel @ RM9.00 per piece.
  - 50 sets of Ms. DIY Gearstick Cover @ RM2.50 per set.
- On 5<sup>th</sup> January, sent purchase order to Kedai Amira Fasya for the following:
  - 20 boxes of Orio Garden Trowel @ RM1.00 per box.
  - 10 boxes of Ms. DIY Small Wooden Box @ RM2.50 per box.
- On 6<sup>th</sup> January, ordered from Sam Supplies, the following:
  - 6 units of Ms. DIY Car Sun Shade @ RM2.20 per unit.
  - 5 units of Ms. DIY Car Shampoo @ RM4.50 per unit.
- On 8<sup>th</sup> January, received from Kedai Amira Fasya (Delivery Order No.2345 and Invoice No.2345), the following:
  - 20 boxes of Orio Garden Trowel @ RM1.00 per box.
  - 10 boxes of Ms. DIY Small Wooden Box @ RM2.50 per box.
  - Discount 10% on total bill.
- On 9<sup>th</sup> January, received from Arissa Supplies (Invoice No. S23456), the following:
  - 15 sets of Marc Coffee Mug @ RM9.00 per set.
  - 15 pieces of Agopal Bath Towel @ RM9.00 per piece.
  - 50 sets of Ms. DIY Gearstick Cover @ RM2.50 per set.
  - 5% discount on total bill.
- On 10<sup>th</sup> January, the storekeeper informed that 2 boxes of Orio Garden Trowel received on 8<sup>th</sup> January were damaged and to be returned to supplier.

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7. On 12<sup>th</sup> January, received from Sam Supplies (Invoice No.G23456), the following:
- (a) 6 units of Ms. DIY Car Sun Shade @ RM2.20 per unit.
  - (b) 2 units of Ms. DIY Car Shampoo @ RM4.50 per unit.
8. On 10<sup>th</sup> January, sold to Syarikat Yue, the following:
- (a) 1 box of Ms. DIY Metal Fruit Picker @ RM9.90 per box.
  - (b) 1 box Ms. DIY Garden Spray @ RM29.90 per box.
  - (c) 1 box Ms. DIY Bamboo Fence @ RM19.90 per box.
  - (d) 2 units of Ms. DIY Car Shampoo @ RM6.50 per unit.
  - (e) Delivery Charge of RM20 to be included.
9. On 10<sup>th</sup> January, sold to Ismail Enterprise the following:
- (a) 10 boxes of Codelle Dinner Set @ RM15.00 per box.
  - (b) 10 boxes of Codelle Tea Set @ RM20.00 per box.
  - (c) 10 pieces of Agopal Kitchen Towel @ RM2.00 per piece.
  - (d) A 10% discount was given on the total amount.
10. On 15<sup>th</sup> January, Cik Dhiya requested for a quotation for the following:
- (a) 20 units of Ms. DIY Gearstick Cover.
  - (b) 50 units of Ms. DIY Car Sun Shade.
  - (c) 10 units of Ms. DIY Car Shampoo.
11. On 19<sup>th</sup> January, sold to Aimy Trading, the following:
- (a) 5 sets of Marc Coffee Mug @ RM15.00 per set.
  - (b) 5 boxes of Orio Garden Trowel @ RM3.00 per box.
12. On 25<sup>th</sup> January, an employee of Ms. DIY purchased the following by cash:
- (a) 2 pieces of Agopal Bath Towel @ RM15.00 per piece.
  - (b) A 10% discount was given.
13. On 28<sup>th</sup> January, Aimy Trading returned the following item sold to them on 19<sup>th</sup> January:
- (a) 2 sets of Marc Coffee Mug @ RM15.00 per set.
14. On 30<sup>th</sup> January, the owner requested for the following item to be taken out for personal usage:
- (a) A dozen of Agopal Kitchen Towel @ RM2.00 per piece.
15. The company used a Fixed Cost stock costing method.

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**REQUIRED:****Using UBS Inventory & Billing or Autocount Accounting:**

- a) Create the required stock, debtor, creditor and any other relevant codes based on the information provided.
- b) Key in the opening stock balances.
- c) Key in the transactions that occurred during the month of January.
- d) Backup the data files in thumb drive provided and seal it in the envelope given.

**(Total: 50 Marks)**

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